

2008 DELAWARE 2008
S CORPORATION RECONCILIATION AND
SHAREHOLDERS INFORMATION RETURN
 FOR CALENDAR YEAR 2008

or Fiscal year beginning _____ 2008, and ending _____ 2009.

Name of S Corporation _____

Address _____

Zip Code _____

Delaware address if different from above _____

Zip Code _____

Date and State of Incorporation _____

Nature of Business _____

EMPLOYER IDENTIFICATION NUMBER

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CHECK APPLICABLE BOX:

INITIAL RETURN

CHANGE OF ADDRESS

EXTENSION ATTACHED

☐
☐
☐

IF OUT OF BUSINESS, ENTER DATE HERE: _____ / _____ / _____

ATTACH COMPLETE COPY OF FEDERAL FORM 1120S

1. Total Net Income from Delaware Form 1100S, Schedule A, Column B, Line 19	1		00
2. Subtractions:			
(a) Net interest from U.S. securities to the extent included in Line 1	2a		00
(b) Wage deduction - Federal Jobs Credit	2b		00
(c) Total. Add Lines 2(a) and 2(b)	2c		00
3. Line 1 minus Line 2(c)	3		00
4. Additions:			
(a) Interest on obligations from any state except Delaware to the extent excluded from Line 1	4a		00
(b) Depletion expense	4b		00
(c) Charitable contributions included in Line 1 for which the Delaware Land & Historic Resource Conservation credit was granted	4c		00
(d) Total. Add Lines 4(a) through 4(c)	4d		00
5. Distributive income. Add Lines 3 and 4(d)	5		00
6. Percentage of stock owned by non-residents	6		%
7. Distributive income attributable to non-resident shareholders. (Multiply Line 5 by the percentage on Line 6)	7		00
8. Tax due on behalf of non-resident shareholders (Line 7 x 5.95%)	8		00
9. Estimated tax paid on behalf of non-resident shareholders from Delaware Form 1100P	9		00
10. Other payments (Attach schedule)	10		00
11. Approved income tax credits	11		00
12. Total payments and credits. Add Lines 9 through 11	12		00
13. If Line 8 is greater than Line 12, enter BALANCE DUE AND PAY IN FULL. If Line 12 is greater than Line 8, the amount on Line 12 will be the amount of estimated tax proportionally claimed by the non-resident shareholder(s) upon the filing of their Delaware non-resident personal income tax return. A refund will not be issued directly to the S Corporation for any overpayment of estimated tax paid on behalf of the non-resident shareholders.	13		00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Date _____

Signature of Officer _____

Title _____

Email Address _____

Date _____

Signature of individual or firm preparing the return _____

Address _____



SCHEDULE 1 - APPORTIONMENT PERCENTAGE

Schedule 1-A - Gross Real and Tangible Personal Property										
Description		Within Delaware				Within and Without Delaware				
		Beginning of Year		End of Year		Beginning of Year		End of Year		
1	Real and tangible property owned		00		00		00		00	1
2	Real and tangible property rented (Eight times annual rental paid)		00		00		00		00	2
3	Total		00		00		00		00	3
4	Less: Value at original cost of real and tangible property the income from which is separately allocated (See instructions)		00		00		00		00	4
5	Total		00		00		00		00	5
6	Average value (See instructions)				00				00	6

Schedule 1-B - Wages, Salaries, and Other Compensation Paid or Accrued to Employees						
Description		Within Delaware		Within and Without Delaware		
1	Wages, salaries, and other compensation of all employees		00		00	1
2	Less: Wages, salaries, and other compensation of general executive officers			00	00	2
3	Total			00	00	3

Schedule 1-C - Gross Receipts Subject to Apportionment						
1	Gross receipts from sales of tangible personal property		00		00	1
2	Gross income from other sources (Attach statement)			00	00	2
3	Total			00	00	3

Schedule 1-D - Determination of Apportionment Percentage						
1	Average value of real and tangible property within Delaware		00	=		%
2	Average value of real and tangible property within and without Delaware		00			
3	Wages, salaries and other compensation paid to employees within Delaware		00	=		%
4	Wages, salaries and other compensation paid to employees within and without Delaware		00			
5	Gross receipts and gross income from within Delaware		00	=		%
6	Gross receipts and gross income from within and without Delaware		00			
7	Total					
8	Apportionment percentage (See instructions)					%

